87-1526

Supreme Court, U.S.
FILED
FEB 11 1988
JOSEPH F. SPANIOL, JR.
CLERK

NO. _____

IN THE

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1987

EDWARD DEAN CHRISTENSEN,

APPELLANT,

V.

UTAH STATE TAX COMMISSION,

APPELLEE.

ON APPEAL FROM THE

SUPREME COURT OF UTAH

JURISDICTIONAL STATEMENT

Edward Dean Christensen
In Propria Persona
387 North 300 East
Richfield, Utah 84701
Phone, (801) 896 4719

QUESTIONS PRESENTED

1. Whether Utah Code Section 59-31-7 is repugnant to Amendment 13 of the United States Constitution ?

2. Whether Utah Code Section 59-31-7, as used against Christensen to deprive him of his liberty without trial by jury, is repugnant to the due process of law clause of Amendment Five, the equal protection of the laws clause of Amendment Fourteen, and/or the redress of grievances clause of Amendment One of the Constitution of the United States.

PARTIES TO THIS APPEAL

There are no other parties to this appeal that are not shown in the caption.

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OPINIONS IN COURTS BELOW

The opinions and orders of the Courts below are in the Appendix of this Jurisdictional Statement beginning at A-1 (Appendix page 1).

JURISDICTION OF THIS COURT

This is a civil case on appeal from the Supreme Court of Utah. Appeal is from Orders of the Supreme Court of Utah Dated August 28, 1987 denying Appellant's motion to reverse the District Court Order, and granting the Respondent's motion to affirm, Order dated November 2o, 1987 denying Appellant's Petition for Rehearing, and Order dated November 13, 1987 granting Respondent's motion for summary affirmance and dismissing Appellant's Notice of Appeal.

Notice of Appeal was filed in the Supreme Court of Utah, with copy to the Third District Court, on December 15, 1987.

The statutory provision confering jurisdiction on this Court is 28 U.S.C. Sec. 1257 (2).

CONSTITUTIONAL PROVISIONS AND STATUTES THAT THIS CASE INVOLVES

This case involves Amendments 1, 5, 13 and 14 of the United States Constitution, Article I, Section 10 of the Utah Constitution, Utah Code Sections 59-31-7, 59-14A-48, and 59-24-4, and United States Code Title 26, Section 6012. All are set out in the Appendix of this Jurisdictional Statement.

STATEMENT OF THE CASE

This is a civil case initiated by the Utah State Tax Commission by petitioning the Third Judicial District Court for Salt Lake County, Utah for a writ of mandate to compel Appellant Christensen, under Utah Code Section 59-31-7, to file Utah State income tax returns. Said code section was enacted in 1983 and has not been tested for constitutionality in this court. (see history, Appendix page 38, hereafter A-plus page No.).

Christensen was served with the petition for writ of mandate on March 2, 1987 by a Sevier County Deputy Sheriff.

Christensen filed a motion for change of venue to the Sixth Judicial District Court, 160 miles south of Salt Lake City, on March 4, 1987.

Christensen filed a Jury Trial Demand, pursuant to Article I, Sec. 10 of the Utah Constitution on March 13, 1987.

Both the motion for change of venue, and the Jury Trial Demand were denied, without citing any authority, on March 26, 1987. (A-5).

Christensen filed a motion to dismiss, with memorandum, on April 14, 1987, raising the issues of repugnance of Utah Code Sec. 59-31-7 with constitutional provisions of liberty, justice, privacy , involuntary servitude, impartiality, and duty of government to secure these rights to the people.

The Court denied Christensen's motion

to dismiss on May 5, 1987. (A-4 & 5)

Trial, without jury, was held on May 18, 1987 in which Christensen raised the issue that the law, Utah Code Section 59-14A-48 (A-38), did not require him to file Utah income tax returns, and that the burden of proof, according to Utah Code Section 59-24-4, (A-39) was on the Utah State Tax Commission to prove that it did. At trial Christensen recited Utah Code Sec. 59-14A-48 and then asked Utah State Tax Commission witness Mericia Fryer "Am I required to file a federal income tax return for any of the years you've suggested ? Her answer "In my opinion, yes, you are." Question: "Will you state the section of the Internal Revenue Code that requires me?" Her answer: "I do not know the specific section of the Internal Revenue Code." (At page 18 of the Transcript of May 18)

When Ms. Fryer was asked further questions concerning U. S. Code, Title 26, Sec. 6012

(A-39 & 40) she could not answer them.

At the conclusion of the trial, Judge Hanson ruled from the bench (A-11) disregarding the burden of proof statute as well as the testimoney, above, and the evidence presented by Christensen.

On May 22, 1987 Judge Hanson issued a Writ of Mandate and Judgment against Christensen, (A-12 through A-16) citing at No. 2 of his Findings of Fact, the filing requirements of Utah Code Ann, Sec. 59-14A-48 (a) but with no corresponding federal Code citation.

Judge Hanson's Findings of Fact and Conclusions of Law do not meet the requirements of Cannons of Judicial Ethics Nos. 19, 20, and 24. (A-43 & 44) There is no mention of the issues raised, in his opinion, thus the opinion overlooks serious argument of of counsel, and does leave suspicion of arbitrary conclusions, (No. 19), does disregard the law, and clearly shows an incon-

sistant obligation to support the State administration over the obligation to apply the law as written. (Nos. 20 & 24)

Christensen filed Notice of Appeal to the Supreme Court of Utah on June 17, 1987, paying the filing fee, cost bond, and a fee to the Clerk of the Third District Court for assembling and transmitting the record to the Supreme Court of Utah. The record has the effect of raising all issues in the Supreme Court that were raised in the lower Court.

Christensen filed his docketing statement in the Supreme Court of Utah on June 23, 1987, in which he presented 8 issues to be considered by the Court. Not one of the issues was mentioned by the Court in its rulings on the case.

Christensen filed a Motion for Stay of Writ of Mandate Pending Appeal in the Supreme Court of Utah on June 26, 1987. The Motion was argued on July 13, 1987,

but was not acted on until August 28, 1987.

Christensen filed a Motion for Summary Reversal in the Supreme Court of Utah on June 30, 1987, together with Memorandum and exhibits, which brought all issues, except trial by jury, which was issue No. 5 in his docketing statement, before the Supreme Court of Utah for consideration.

The Utah State Tax Commission filed a Motion for Summary Affirmance and Opposition to Application for Stay, together with Memorandum of Points and Authorities in Support of Motion for Summary Affirmance and Opposition to Application for Stay on July 7, 1987,

On August 17,1987, eleven days before the Supreme Court of Utah ruled on Case No. 870220, and Christensen's Motion for Stay Pending Appeal, the Utah State Tax Commission petitioned for an Order to Show Cause, and Judge Hanson issued said Order the same day. (A-17 & 18). Issuing the Order

to Show Cause eleven days before the Supreme Court ruling strongly suggests a conspiracy between the Courts of Utah and the Attorney General's office to judge all mandate cases in favor of the State Tax Commission.

On August 28, 1987 the Supreme Court of Utah issued its ruling in No. 870220, (A-1), without mentioning any of the issues presented on appeal, contrary to Cannons of Judicial Ethics Nos. 19, 20. amd 24, supra.

Christensen filed a Motion for a More Definate Statement of the law that required him to file Utah income tax returns on August 31, 1987 in the Third District Court. And a Motion for a More Definate Opinion in the Supreme Court of Utah on Sept. 3, 1987, citing Cannons of Judicial Ethics No. 19. The Supreme Court of Utah ignored the Motion before that Court, and Judge Hanson ruled as follows on Sept. 21, 1987: THE COURT: Well, I've issued the Writ of

Mandate, and I've made my Findings of Fact and Conclusions of Law, and that's all you're going to get from me Mr. Christensen. So that motion is denied to the extent it's properly before me. (Transcript page 15)

Christensen filed a Petition for Rehearing in the Supreme Court of Utah on Sept. 9, 1987. It was denied on November 20, 1987. (A-2)

Christensen filed a Motion to Disqualify Judge Timothy R. Hanson from acting as a judge in further proceedings concerning Christensen, with Memorandum, on Sept. 12, 1987. Said Motion was heard by Judge Dennis J. Frederick on Sept. 21, 1987. Judge Frederick denied the Motion from the bench. Order denying said Motion is at (A-18, 19, 20, and 21)

Immediately following the hearing on the Motion to Disqualify Judge Hanson hearing was held, before Judge Hanson, on the Order to Show Cause, and immediately

following the hearing on the Order to Show Cause, Christensen was imprisoned in the Salt Lake County Jail, on an indeterminate sentence, life in jail, without a jury trial. Judge Hanson's Finds of Fact, Conclusions of Law, Judgment and Order, Commitment is found on (A-27 through A-35)

Christensen filed a Notice of Appeal in the Third District Court from the Judgment Order and Commitment on October 7, 1987.

Christensen filed his Docketing Statement No. 870379, in the Supreme Court of Utah on Oct. 20, 1987 raising the issues of depriving a citizen of his liberty without protections available in criminal cases, denying a statement of the law alleged violated, equal protection of the laws, due process of law, jurisdiction and burden of proof.

On October 30, 1987 the Utah State Tax Commission filed a Motion for Summary Affirmance, with Memorandum in Support of

Motion for Summary Affirmance.

Christensen filed an Objection to Motion for Summary Affirmance, in the Supreme Court of Utah, on November 7, 1987, raising the issue that contempt of court only applies to lawful orders of a court where the party knew that he was required to obey the order, citing authority for his contentions.

On November 23, 1987 the Supreme Court of Utah issued an erroneous order in No. 870379, and on November 24, 1987 the Court issued a Corrected Notice of its previous order. (A-3 & A-4)

REASONS WHY THE QUESTIONS PRESENTED ARE SO SUBSTANTIAL AS TO REQUIRE PLENARY CONSIDERATION, WITH BRIEFS ON THE MERITS, FOR THEIR RESOLUTION

The questions presented draw into question the validity of a state statute on grounds that it is repugnant to the Constitution of the United States, and the admin-

istration of said statute draws into question the constitutionality of such administration as being repugnant to the Constitution. The questions presented are therefore so substantial as to require plenary consideration, with briefs on the merits, for their resolution.

Here we have a situation where a State Legislature has invented a new kind of writ to compel "free citizens" to perform acts for state officers. If this legislation is allowed to stand, all state legislatures may invent all kinds of new writs to compel the people to perform all kinds of acts for public employees. Then the form of government set forth in the Constitution will be reversed and the people will be in involuntary servitude to public officers.

In the instant case we have a situation where Utah Code Section 59-14A-48 is totally dependent upon federal law to prove filing requirements.

> "An income tax return with respect to the tax imposed by this act shall be filed by:
> (a) Every resident individual, estate or trust required to file a federal income tax return for the taxable year."

The State Tax Commission witness could not identify such federal law. (supra P. 5) Judge Hanson announced that Christensen was within the meaning of the filing requirements of Sec. 59-14A-48(a), but cites no corresponding federal law (No. 2, A-13). Then Hanson refused to state the full filing requirements:

> "Well, I've issued the Writ of Mandate, and I've made my Findings of Fact and Conclusions of Law, and that's all you're going to get from me Mr. Christensen." (A-25)

The Supreme Court of Utah affirmed such findings, and Christensen, a combat veteran, was committed to jail for life, without trial by jury. (A-35) This being passed off as due process of law. Such process must not be allowed to stand.

The administration of the State of Utah

has denied Appellant Christensen equal protection of the laws, contrary to Amendment Fourteen of the U. S. Constitution. In particular, Christensen has been denied equal protection of the Utah burden of proof law, Utah Code Section 59-24-4, by permitting the Utah State Tax Commission to prevail in a civil case without proving that Christensen was required to file Utah income tax returns. And then the State of Utah denied Christensen protection of U, S. Code, Title 26, Section 6012 by refusing to recognize it. Section 6012 clearly controverts Utah alleged filing requirements by stating: "..., except that a return shall not be required of an individual (other than an individual referred to in subparagraph (C))-...", even though Christensen had no burden of proving that he was not required to file returns.

Christensen has been deprived of his liberty without lawful judgment of his peers,

contrary to the principles set forth in Magna Carta, and restated in Amendment Five of the U. S. Constitution as: "nor be deprived of life, liberty or property, without due process of law" (A-43).

The above grievances have been appealed to the Supreme Court of Utah, and Christensen has been denied redress of said grievances by the Supreme Court of Utah, and has exhausted all remedies in this case in the Courts of Utah.

Christensen has a right to redress his grievances, under Amendment One of the U. S. Constitution, and has a right to petition this Court for said redress. This Court is the Court of last resort for resolution of the questions presented. Since the questions concern the rights of citizens they are so substantial as to require plenary consideration, with briefs on the merits, for their resolution.

Christensen's brief will show merit for

all of his contentions.

Sincerely submitted.

Edward Dean Christensen

Edward Dean Christensen
In Propria Persona
387 North 300 East
Richfield, Utah 84701

Dated Feb. 6, 1988

CERTIFICATE OF SERVICE

I hereby certify that I mailed 3 copies of the foregoing Jurisdictional Statement to the Attorney General of Utah, 130 State Capitol, Salt Lake City, Utah 84114 on Feburary 9, 1988.

Edward Dean Christensen

Edward Dean Christensen

APPENDIX

A-1

SUPREME COURT OF UTAH

STATE OF UTAH

SALT LAKE CITY, UTAH

August 28, 1987

OFFICE OF THE CLERK

Edward Dean Christensen
387 North 300 East
Richfield, Utah 84701

UTAH STATE TAX COMMISSION,

Plaintiff and Respondent,

v. No. 870220

EDWARD DEAN CHRISTENSEN,

Defendant and Appellant.

Appellants motion to reverse the district court order is hereby denied.

The Tax Commission's motion to affirm the order is hereby granted, on ground that the issues raised are so unsubstantial as not to merit further proceedings or consider ation by this court, and some issues raised are entirely frivolous. See State Tax Commission v. Looney, 696 P. 2d 1206 (Utah 1985); United States v. Ware, 608 F. 2d 400 (10th

Circuit 1979); and Christensen v. Commissioner of Internal Revenue Service, 45 TCM 160 (1982)

Appellant's motion for stay of execution is denied, and the judgment is affirmed.

Geoffrey J. Butler, Clerk

SUPREME COURT OF UTAH

STATE OF UTAH

SALT LAKE CITY, UTAH

November 20, 1987

OFFICE OF THE CLERK

Edward Dean Christensen
387 North 300 East
Richfield, Ut. 84701

UTAH STATE TAX COMMISSION,

Plaintiff and Respondent

v. No. 870220

EDWARD DEAN CHRISTENSEN,

Defendant and Appellant.

upon consideration of the motion for rehearing heretofore filed herein, it is ordered that the rehearing be, and the

same is, denied.

Geoffrey J. Butler, Clerk

SUPREME COURT OF UTAH

STATE OF UTAH

SALT LAKE CITY, UTAH

November 23, 1987

OFFICE OF THE CLERK

Edward Dean Christensen
Salt Lake County Jail
450 South 300 East
Salt Lake City, Utah 84111

Utah State Tax Commission,

Plaintiff and Appellant,

v. No. 870379

Edward Dean Christensen,

Defendant and Appellant.

THIS DAY, Respondent's motion for summary affirmance is hereby granted. Notice of appeal is therefore dismissed.

Geoffrey J. Butler, Clerk

SUPREME COURT OF UTAH

STATE OF UTAH

SALT LAKE CITY, UTAH

November 24, 1987

OFFICE OF THE CLERK

Edward Dean Christensen
Salt Lake County Jail
450 South 300 East
Salt Lake City, Ut 84111

CORRECTED NOTICE
of November 23, 1987

Utah State Tax Commission

Plaintiff and Respondent,

v.

Edward Dean Christensen,

Defendant and Appellant.

Respondent's, Utah State Tax Commission, motion for summary affirmance is hereby Granted. Notice of Appeal is therefore dismissed.

Geoffrey J. Butler, Clerk

IN THE TAX COURT DIVISION OF THE THIRD JUDICIAL DISTRICT COURT IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

UTAH STATE TAX COMMISSION, Petitioner, v. EDWARD DEAN CHRISTENSEN, Respondent.	ORDER Civil No. T87-3 Judge Timothy R. Hanson

The above matter came before the court on Monday, March 16, 1987 pursuant to petitioner's Petition for Writ of Mandate. Petitioner was represented by James L. Baker, Jr. and respondent appeared pro se.

Further before the Court were respondent's motions titled "Motion for Change of Venue" and "Jury Trial Demanded" dated March 4 and March 13, 1987 respectively.

The court, after having considered the motions of respondent, the oral arguments of the parties, and the pleadings, and having been fully apprised in the matter, now makes the following order:

ORDER

Respondent's "Motion For Change of Venue" and "Jury Trial Demanded" are denied.

Dated this ____ day of March, 1987.

TIMOTHY R, HANSON
Tax Court Division Judge
Third District Court

CERTIFICATE OF DELIVERY

I I hereby certify that a true and exact copy of the foregoing ORDER was mailed first class, postage prepaid, to the following on this 26th day of March, 1987.

Edward Dean Christensen
387 North 300 East
Richfield, UT 84701

/s/
Donna L. Webb
Legal Secretary

IN THE THIRD JUDICIAL DISTRICT COURT IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

UTAH STATE TAX COMMISSION, Petitioner, v. EDWARD DEAN CHRISTENSEN, Respondent.	MEMORANDUM DECISION CIVIL NO. T87-3

The Motion of the respondent, Edward Dean Christensen, to dismiss the petition of the petitioner, Utah State Tax Commission, seeking a Writ of Mandate, came on regularly for hearing April 20, 1987 on the Court's regular Tax Calender. The respondent

appeared pro se, representing himself, and the petitioner was represented by Steven W. Lewis of the Utah State Attorney General's office, Tax and Business Regulation Division. The Court heard argument from the respective parties and took the matter under advisement to further consider the Memorandum in Support of Motion to Dismiss, filed by Mr. Christensen. The Court has now considered those arguments asserted by Mr. Christensen, as well as the Attorney General's Office on behalf of the Utah State Tax Commission, and otherwise being fully advised enters the following Memorandum Decision.

The respondent, Christensen, in his Memorandum in Support of Motion to Dismiss the Petition for Writ of Mandate raises various constitutional and religious arguments urging this Court to hold that the State of Utah has no authority to compel him to file Utah State income tax returns.

A careful review of the authorities sited in support of those propositions by the respondent shows this Court that they are without merit. The Court denies the respondent's Motion to Dismiss.

Having denied the respondent's Motion to Dismiss, the Court will hear evidence that the petitioner may choose to offer in support of the factual allegations contained in the Petition for the issuance of Writ of Mandate at the Court's next regularly scheduled tax calendar, to wit, May 18, 1987, at the hour of 3:30 p.m., in the Metropolitan Hall of Justice, Salt Lake City, Utah.

Counsel for the petitioner has requested to prepare an appropriate Order in accordance with this Memorandum Decision and submit the same to the Court in accordance with local rules of practice for review and signature.

Dated this 1 day of May, 1987.

/s/
Timothy R. Hanson
District Court Judge

IN THE TAX COURT DIVISION OF THE THIRD JUDICIAL DISTRICT COURT IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

UTAH STATE TAX COMMISSION, Petitioner, v. EDWARD DEAN CHRISTENSEN, Respondent.	ORDER Denying Respondent's Motion to Dismiss Civil No. T87-3

Respondent's Motion to Dismiss the Utah State Tax Commission's Verified Petition for Writ of Mandate came before the Court on Monday, April 20, 1987, pursuant to the Courts regularly scheduled tax calander. Respondent appeared pro se, and Petitioner was represented by Steven W. Lewis, Assistant Attorney General.

The Court, having considered the Respondent's Motion to Dismiss and the argument

of the parties, and pursuant to a written menorandum decision issued by the Court on May 1, 1987

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that

1. Respondent's Motion to Dismiss, dated April 14, 1987, is hereby denied.

2. The matter is continued until Monday, May 18, 1987 at the hour of 3:30 p.m. for the purpose of allowing Petitioner to present evidence supporting its case against Respondent.

DATED this ____ day of May, 1987.

Timothy R. Hanson
Tax Court Division Judge
Third District Court

IN THE TAX COURT DIVISION OF THE THIRD JUDICIAL DISTRICT COURT, SALT LAKE COUNTY, STATE OF UTAH

* * *

UTAH STATE TAX COMMISSION, Petitioner	
	Civil No. T87-3
v.	
	Judge Timothy R. Hanson
EDWARD DEAN CHRISTENSEN, Respondent.	

TRANSCRIPT OF PROCEEDINGS, May 18, 1987

THE COURT: The Court finds in this matter that Mr, Christensen is a person who is required to file a tax return in the State of Utah. Mr. Christensen, I specifically find that you are a person that is required to file a Federal Income Tax Return. And whether or not the Federal Government chooses to enforce that is of course their business, and not mine. But in my opinion you are required to file a Federal Income Tax Return, and consequently you're required to file a State Tax Return. Accordingly, a writ of mandate will issue.

(at pages 38 and 39)

Bunny C. Neuenschwander
Court Reporter

IN THE TAX COURT DIVISION OF THE THIRD JUDICIAL DISTRICT COURT, SALT LAKE COUNTY STATE OF UTAH

UTAH STATE TAX COMMISSION, Petitioner, v. EDWARD DEAN CHRISTENSEN, Respondent.	WRIT OF MANDATE AND JUDGMENT Civil No. T87-3 Judge Timothy R. Hanson

Petitioner's Verified Petition for Writ of Mandate, came on for hearing before this Court on the 18th day of May, 1987.

The Petitioner was represented by Steven W. Lewis, Assistant Attorney General, and the respondent appeared Pro se. Witnesses on behalf of petitioner were Mericia Fryer, Compliance Auditor, Utah State Tax Commission; and Nancy B. Sharkey, Director of Benefits Administration, CIGNA Corporation, whose sworn affidavit was offered as evidence pursuant to Utah Rules of Evidence, Rule 803(24). Respondent refused to take

the witness stand to be sworn and questioned.

The Court having considered the petitioner's written petition, affidavit, and statutory references together with oral testimoney, exhibits, and argument of the parties, now makes the following findings and conclusions:

FINDINGS OF FACT

1. This court does have jurisdiction over the respondent for petitioner's cause of action pursuant to Article VIII, Sections 11 and 12, of the Utah Constitution and pursuant to Utah Code ann. Sec. 59-24-1, et seq., (1953, as amended).

2. Respondent was an "individual" and a "resident individual" during 1978 through 1985 within the meaning of Utah Code Ann. Sec. 59-14A-4(b) and (g) and within the meaning of the filing requirements of Sec. 59-14A-48(a).

3. Respondent received sufficient income

during 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1985 to be required to file Utah Individual Income Tax Returns for those taxable years.

4. Respondent earned and /or received sufficient income during the above-mentioned taxable years to be required to file federal income tax returns for those taxable years.

5. Petitioner is entitled to the entry of its Writ of Mandate and Judgment based upon the evidence before this court.

Being fully advised in the premises and good cause appearing therefore,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED as follows:

1. This court has jurisdiction to consider and grant petitioner's Verified Petition for Writ of Mandate.

2. A Writ of Mandate and Judgment shall issue, and this Writ of Mandate is hereby issued against the respondent, Edward Dean

Christensen, in the following particulars:

a. Respondent, Edward Dean Christensen, is ordered to file a true, accurate, and complete 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1985 Utah Individual Income Tax Returns, form TC-40 series, with petitioner on or before the 6th day of July 1987, at 5:00 p.m.

b. Each complete Utah Individual Income Tax Return must include a complete copy of the corresponding federal income tax return (s) and any applicable W-2P forms and it shall contain information from which the correctness of reported tax liability can be determined.

c. All returns must be filed with Mericia L. Fryer, Compliance Auditor, Utah State Tax Commission, 6th Floor, Heber M Wells Building, 160 East 300 South, Salt Lake City, Utah 84134.

3. Failure to comply with this Writ of Mandate and Judgment will be considered

contempt of this Court's Order.

4. An award as provided for in Utah Code Ann. Sec. 59-31-7(1) is granted against respondent in the following particulars:

a) Attorney's Fees $470.00

b) Mailing Costs 14.00

TOTAL 484.00

5. Payment of awarded fees and costs must be made to the office of the Utah Attorney General, 130 State Capitol, Salt Lake City, Utah 84114 Attention: Steven W. Lewis, on or before the 6th day of July, 1987, at 5:00 p.m.

6. Service of this Writ of Mandate and Judgment may be had by mail.

DATED this 22 day of May, 1987.

/s/

HONORABLE TIMOTHY R. HANSON
Tax Court Division Judge
Third District Court

ATTEST
H. DIXON HINDLEY
By /s/ Evelyn Thompson
Deputy Clerk

IN THE TAX COURT DIVISION OF THE THIRD JUDICIAL DISTRICT COURT IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

UTAH STATE TAX COMMISSION,	:	
Petitioner,	:	ORDER TO SHOW CAUSE
v.	:	
EDWARD DEAN CHRISTENSEN,	:	Civil No. T87-3
Respondent.	:	

Based upon the Utah State Tax Commission-'s Petition for Order to Show Cause and upon good cause appearing therefore,

IT IS HEREBY ORDERED THAT Edward Dean Christensen appear before the Honorable Timothy R. Hanson, Tax Court Division Judge, Courtroom A, Third Judicial District Court, Metropolitan Hall of Justice, 240 East 400 South, Salt Lake City, Utah, at 3:30 p.m. on the 21st day of September, 1987, then and there to show cause, if any he may have, why he should not be adjudged guilty of contempt of court and punished accordingly

for failure to obey the court's Writ of Mandate and Judgment issued on the 22nd day of May, 1987.

DATED this 17 day of August, 1987.

/s/
JUDGE TIMOTHY R. HANSON
Tax Court Division Judge
Third District Court

ATTEST
H. DIXON HINDLEY
By /s/
Deputy Clerk

IN THE THIRD JUDICIAL DISTRICT COURT IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

UTAH STATE TAX COMMISSION, Petitioner, v. EDWARD DEAN CHRISTENSEN, Respondent.	ORDER Civil NO. T87-3 Judge Dennis J. Frederick

ORDER DENYING RESPONDENTS MOTION TO DISQUALIFY JUDGE, AND ORDER REMANDING MATTER TAX COURT JUDGE

The hearing on respondent's Motion to

disqualify Third District Court Judge Timothy R. Hanson from participating as a judge in further proceedings before respondent on grounds of bias or prejudice came before the Honorable Dennis J. Frederick, on Monday, September 21, 1987 at 3:30 p.m. Reapondent appeared pro se and present representing petitioner, Utah State Tax Commission was Steven W. Lewis, Assistant Attorney General.

Respondent alleged that Judge Timothy R. Hanson should be disqualified from hearing this case further because of errors and disabilities evidenced by the Judge in his handling of respondent's case.

Petitioner asserted that respondent pursuant to Rule 63 (b) of the Utah Rules of Civil Procedure had failed to state requisite facts and reasons supporting a showing of bias or prejudice on the part of the Third District Court Judge.

The Court having read and considered

the written motion of the Respondent, and the files and records in these proceedings, and the Court having heard and considered the arguments of counsel, it is the opinion of this Court that Respondent's Motion to Disqualify fails to meet the requirements of Rule 63 (b), Utah Rules of Civil Procedure, which requires the moving party to file an affidavit stating facts and reasons showing the existance of bias or prejudice. It is the opinion of the Court that if Respondent's Motion were treated as an affidavit the bulk of the alleged discrepancies alleged by respondent are matters that should be reviewed by an Appellate Court and do not serve as the basis for the belief or finding that bias or prejudice exists on the part of the District Court Judge. In summation, it is the opinion of the Court that evidence has not been presented supporting the motion to disqualify on grounds of bias or prejudice, and hence,

it shall be denied, therefore:

IT IS HEREBY ORDERED that Respondent's Motion to Disqualify Judge Timothy R. Hanson from participating in further proceedings concerning Edward D. Christensen is denied; accordingly

IT IS HEREBY ORDERED that Respondent's case is remanded to the Third District Court Judge Timothy R. Hanson for further disposition.

DATED this ____ day of September, 1987

DENNIS J. FREDERICK
Third District Court Judge

IN THE THIRD JUDICIAL DISTRICT COURT

OF SALT LAKE COUNTY STATE OF UTAH

* * *

UTAH STATE TAX COMMISSION, Petitioner	Civil No. T87-3
vs.	Judge Timothy R. Hanson
EDWARD DEAN CHRISTENSEN, Respondent.	

TRANSCRIPT OF PROCEEDINGS, Sept. 21, 1987. (at pages 13, 14. 15, and 16) Begining in response to Respondents Motion for stay.

THE COURT: All right. Your motion is denied for a number of reasons, and I'll enunciate those for the record. First off, the respondent in this case, Mr. Christensen, has had an opportunity to address the issues before the Supreme Court. And while Mr. Christensen obviously disagrees with the Supreme Court, and this court, that is not a basis for entering a stay. And while you have an oppertunity perhaps to appeal this on a Writ of Certiorari to the United States Supreme Court, Mr. Christensen, I know of no rule that requires me to stay this matter while you go through that exercise, and I decline to do so.

If you want a stay, you'll have to ask somebody else for it, but its not going to come out of this court. Your motion to stay is denied in its entirety. With regard to

the Order to Show Cause, in as much as there has never been a stay issued by this court, or the Utah Supreme Court or any other body, the issuance of the Order to Show Cause at the time it was issued even though it may have been issued before the Supreme Court ruled does not invalidate it, and I intend to proceed on the Order to Show Cause today. Any other preliminary motions before I hear why Mr. Christensen hasn't filed his tax returns?

Mr. Christensen, is there some legal reason you have not filed the tax returns as required by my Writ of Mandate?

MR. CHRISTENSEN: Yes sir. The law does not require me to.

THE COURT: Is that your only reason?

MR. CHRISTENSEN: The law says I'm not required to.

THE COURT: Mr. Christensen, I disagree with you on the law.

MR. CHRISTENSEN: I have aasked for an

opinion. It's a motion for a more definate statement. That was filed in this court on August 31st. And it reads (") respondent Edward Dean Christensen moves this court for an exact statement in writing of the law before the court that prompted Mr. Timothy R. Hanson to rule (") the court finds in this matter that Mr. Christensen is a person required to file a tax return in the state of Utah. Mr. Christensen, I specifically find that you are a person that is required to file a Federal Income Tax Return(") as reported in the transcript of proceedings of May 18th. The exact statement to be entered in the record of the above captioned case and provided to Edward Dean Christensen on or before September 21 st, 1987.(") (quotation marks added in parens)

THE COURT: You filed a motion for a more definate opinion to the Supreme Court.

MR. CHRISTENSEN: Yes, I did.

THE COURT: Something else?

MR. CHRISTENSEN: No one has addressed the issue that I've raised in this court.

THE COURT: Well, I've issued the Writ of Mandate, and I've made my Findings of Fact and Conclusions of Law, and that's all you're going to get from me Mr. Christensen. So that motion is denied to the extent it's properly before me. I want to know if you're going to file your tax returns or not.

MR. CHRISTENSEN: No.

THE COURT: All right. You understand the consequences, Mr. Christensen?

MR. CHRISTENSEN: Yes. I believe you're going to send me to jail, and have me killed, or drugged, or something in jail so I cannot proceed to the Supreme Court.

THE COURT: I won't have you killed, and I won't have you drugged. You can count on that. But you are right. If you refuse to file your tax returns, the law of this

State allows me, and I think it's appropriate in this case, to commit you to the Salt Lake County jail until such time as you agree to file your tax returns. And in as much as you told me you will not comply with the orders of this court you are hereby found in contempt of this court. I order you to be committed to the Salt Lake County jail, and you will remain there, Mr. Christensen, until such time as you file your tax returns, You understand that?

MR. CHRISTENSEN: I do. And I', filing a notice --

THE COURT: Just a minute, Mr. Christensen. When you decide that you want to file your tax returns, you give a note to the jailer, and I'll have the Attorney General's office here representing the Tax Commission, and we'll see whether or not your returns comply with the law. If they do not, you'll go back to jail. So you hold the key, Mr. Christensen. If you want to get out of jail,

you file your tax returns. Commitment is forthwith.

Bunny C. Neuenschwander
Court Reporter

IN THE TAX COURT DIVISION FOR THE THIRD JUDICIAL DISTRICT COURT IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

UTAH STATE TAX COMMISSION, Petitioner, v. EDWARD DEAN CHRISTENSEN, Respondent.	FINDS OF FACT CONCLUSIONS OF LAW, JUDGMENT AND ORDER COMMITMENT Civil No T87-3 Judge Timothy R. Hanson

This matter came before the Court on Monday, September 21, 1987 pursuant to an Order to Show Cause Hearing. Per previously-filled petitions of the Utah State Tax Commission, and various orders of the Court, the respondent, Edward Dean Christensen, was before this Court to show cause why he should not be punished for contempt for failure to file applicable Utah state income

tax returns for the years 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1985. Steven W. Lewis, Assistant Attorney General, appeared for petitioner, and Edward Dean Christensen appeared pro se.

This Court having considered the pleadings, the arguments of the parties, the documents entered into the record, the testimony, and all other evidence properly before it, and being fully apprised in the matter, now makes the following Findings of Fact:

FINDINGS OF FACT

Re Failure of Respondent Edward Dean Christensen to File Court-ordered Utah State Tax Returns for 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1985.

1. The Utah State Tax Commission petitioned this Court pursuant to Utah Code Ann. Sec. 59-31-7 to issue a Writ of Mandate and Judgment against Edward Dean Christensen, requiring him to file complete 1978,1979,

1980, 1981, 1982, 1983, 1984, and 1985 Utah individual income tax returns.

2. That after hearing, the Court issued an Order on May 22, 1987 ordering respondent Edward Dean Christensen to file a "true, accurate and complete 1978, 1979, 1980, 1 1981, 1982, 1983, 1984, and 1985 Utah individual income tax returns" with the Utah State Tax Commission on or before the 16th day of July, 1987. Edward Dean Christensen was personally served with said Writ of Mandate and Judgment on June 19, 1987.

3. On June 8, 1987 respondent appealed this Courts Writ of Mandate and Judgment to the Utah Supreme Court. On August 28, 1987 the Motion by the Utah State Tax Commission for "Summary Affirmance of the District Court Order" was granted by the Utah Supreme Court. Further, on August 28, 1987 the Utah Supreme Court denied respondent's motion to reverse the District Court Order and denied respondent's motion for

a stay of execution. On September 3, 1987 the Utah Supreme Court remitted respondent's case to the District Court. Copies of the Orders are attached and incorporated herein by reference.

4. Respondent Edward Dean Christensen had not complied with the Court order that he file applicable Utah state income tax returns for the years 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1985.

5. On August 17, 1987 the Utah State Tax Commission issued a verified Petition for Order to Show Cause requesting the District Court to issue an order requiring respondent to appear and show cause why he should not be punished for contempt of court. On August 17, 1987 the District Court issued its Order to Show Cause against respondent and on August 21, 1987 the Order to Show Cause was personally served on respondent by a member of the Sevier County Sheriff's Office.

6. On September 21, 1987 in his appear-

ance before the Court at the Order to Show Cause Hearing, respondent was directly asked by the Court if he intended to file the requisite tax returns as previously ordered. Respondent's reply to the Court was that he had no intention of filing the required returns and that he intended to continue to disobey the Courts previous order.

7. Respondent understood the requirements of the Court's previous orders and understood that his failure to comply with the requirement that he file applicable tax returns would be considered contempt of this Court's order.

8. Respondent had the prerequisite physicle and mental ability to file true and accurate and complete returns but voluntarily and without sufficient justification and excuse intentionally chose not to comply with lawful orders of the Court.

9. Throughout the proceedings in this case respondent has had and continues to

have the opportunity and right to secure and be represented by legal counsel and to seek the assistance of individuals or entities that could assist him in filing his state income tax returns.

Based on the foregoing Finds of Fact, the Court makes the following Conclusions of Law:

CONCLUSIONS OF LAW

Re Failure of Respondent Edward Dean Christensen to File Court-ordered Utah State Tax Returns for 1978, 1979, 1980 1981, 1982, 1983, 1984, and 1985.

1. Pursuant to Utah Code Ann. Sec. 78-32-1 (1953), as amended, et seq. this court has statutory and inherent power to enforce its Court orders.

2. Respondent has not filed true, accurate and complete Utah individual income taxes for the years 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1985 as ordered in this Court's Writ of Mandate and judgment

and in its subsequent Judgment and Order.

3. This Court's Writ of Mandate and Judgment is a valid order properly entered and issued by this Court.

4. At all pertinent times the respondent was physically and mentally able to obey this Court's orders and to file true, accurate and complete Utah income tax returns.

5. Respondent Edward Dean Christensen violated this Court's orders in a willful and intentional maner with no justification for such violation.

6. The violations of this Court's lawful orders constitute contempt under Utah Code Ann. Sec. 78-32-1 (5) -(1953), as amended.

Based on the foregoing Findings of Fact and Conclusions of Law, the Court enters the following Judgment and Order and seperate Commitment:

JUDGMENT AND ORDER

1. Respondent, Edward Dean Christensen is in contempt of this Court for failure

to file Court-ordered Utah State tax returns for 1978, 1989, 1980, 1981, 1982, 1983, 1984, and 1985.

2. Regarding failure of respondent Edward Dean Christensen to file Court-ordered Utah state tax returns for the years 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1985:

a. Respondent is to be confined and imprisoned in the Salt Lake County Jail forthwith for an indeterminate term and shall be imprisoned until he shall perform the act of filing true, accurate and complete Utah state tax returns for the years 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1985.

b. Respondent's contempt consists of the omission to abide by a Court order to perform the act of filing applicable Utah state tax returns,and this act is in the power of respondent Edward Dean Christensen to perform. He is to be imprisoned until he shall properly perform the act.

Based on the foregoing, the Court enters the following Commitment:

COMMITMENT

The Salt Lake County Sheriff is directed to take the above-named defendant and deliver him without delay to the Salt Lake County Jail and there to be confined in accordance with the following sentence:

That Edward Dean Christensen serve an indeterminate term in said jail and be imprisoned until he shall perform the act of filing true, accurate and complete Utah state tax returns for the years 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1985. Commitment is to issue forthwith.

DATED this 23 day of September, 1987.

/s/
Timothy R. Hanson
Third District Court

ATTEST
H. DIXON HINDLEY

By /s/ Evelyn Thompson
Deputy Clerk

JUDGMENTS APPEALED FROM

The Judgments appealed from are the orders denying relief and Rehearing found on pages A-1, A-2, A-3, and A-4 of this Appendix, which are the only documents issued by the Supreme Court of Utah disposing of Appellant's Appeal.

IN THE SUPREME COURT OF THE STATE OF UTAH

UTAH STATE TAX COMMISSION, Plaintiff and Respondent, v. EDWARD DEAN CHRISTENSEN, Defendant and Appellant.	FILED DEC. 17, 1987 NOTICE OF APPEAL NO. 870220 and NO. 870379

Notice is hereby given that EDWARD DEAN CHRISTENSEN, Defendant and Appellant above named, hereby appeals to the Supreme Court of the United States from the ORDERS entered in these actions on November 20, 1987, in No. 870220, and on November 24, 1987 in No. 870379, related cases.

/s/ Edward Dean Christensen
Edward Dean Christensen

CERTIFICATE OF SERVICE

I hereby certify that I mailed a true copy of the foregoing Notice of Appeal to the Attorney General of Utah, 130 State Capitol, Salt Lake City, Utah 84114, and to the Clerk of the Third Judicial District Court, 240 East 400 South, Salt Lake City, Utah 84111 on December 15, 1987.

/s/ Edward Dean Christensen
Edward Dean Christensen

UTAH CODE ANN.

59-31-7. Writ of mandate requiring taxpayer to file return.

(1) If a taxpayer fails to file any return required pursuant to Title 59 within 60 days of the time prescribed, the state tax commission may petition for a writ of mandate to compel the taxpayer to file the return, The petition may be filed, in the discretion of the tax commission, in the tax court of the third judicial district or in the district court for the county in which the taxpayer resides or has his principal place of business. In the case of a nonresident taxpayer the petition shall be filed in the third district court.

The court shall grant a hearing on the petition for a writ of mandate within 20 days after the filing of the petition or as soon thereafter as the court may deter-

mine, having regard for the rights of the parties and the necessity of a speedy determination of the petition.

Upon finding of failure to file a return within 60 days of the time prescribed pursuant to Title 59, the court shall issue a writ of mandate requiring the taxpayer to file a return. The order of the court shall include an award of attorneys' fees, court costs, witness fees and all other costs in favor of the prevailing party.

(2) Nothing in this section shall limit the remedies otherwise available to the state tax commission under Title 59 or other laws of this state.

History: C. 1953, 59-31-7, enacted by L. 1983, ch. 282, Sec. 1.

Extraordinary and statutory writs distinguished.

The extraordinary writ of mandamus, which is normally used only to compel a public officer to perform a duty, should not be confused with the statutory writ of mandate, which carries no such limitation under this statute. State Tax Comm'n v. Looney (Utah 1985) 696 P.2d 1206.

UTAH CODE ANN.

59-14A-48. Persons required to file returns.-An income tax return with respect to the tax imposed by this act shall be filed by:

(a) Every resident individual, estate or trust required to file a federal income tax return for the taxable year.

(b) Every nonresident individual, estate or trust having federal gross income derived from sources within the state for the taxable year and required to file a federal income tax return for such taxable year.

UTAH CODE ANN, 1986 Supplement

59-24-4. Burden of proof-Decision of court.

In proceedings of the tax division of any district court and on appeal therefrom, a preponderence of the evidence shall suffice to sustain the burden of proof. The burden of proof shall fall upon the parties seeking affirmative relief and the burden of going forward with the evidence shall shift as in other civil litigation. The tax division of the district court shall render its decision in writing, including therein a concise statement of the facts found by the court and the conclusions of law reached by the court. The court may afirm, reverse, modify or remand any order of the state tax commission, and shall grant other relief, invoke such other remedies, and issue such orders, in accordance with its decision, as shall be appropriate.

History: C. 1953, 59-24-4, enacted by L. 1977, ch. 80, Sec. 23.

UNITED STATES CODE, TITLE 26, (1979)

SEC. 6012. PERSONS REQUIRED TO MAKE RETURNS OF INCOME.

(a) General Rule.-Returns with respect to income taxes under subtitle A shall be made by the following:

(1)(A) Every individual having for the taxable year a gross income of $1,000 or more, except that a return shall not be required of an individual (other than an individual referred to in subparagraph (C))-

(i) who is not married (determined by applying section 143), is not a surviving spouse (as defined in section 2(a)), and for the taxable year has a gross income of

less than $3,300.

(ii) who is a surviving spouse (as so defined) and for the taxable year has a gross income of less than $4,400.

(iii) who is entitled to make a joint return under section 6013 and whose gross income, when combined with the gross income of his spouse, is for the taxable year, less that $5,400, but only if such individual and his spouse, at the close of the taxable year, had the same household as their home.

Clause (iii) shall not apply if for the taxable vear such spouse makes a seperate return or any other taxpayer is entitled to an exemption for such spouse under section 151(e).

(B) The amount specified in clause (i) or (ii) of subparagraph (A) shall be increased by $1,000 in the case of an individual entitled to an additional personal exemption under section 151 (c)(1) and the amount specified in clause (iii) of subparagraph (A) shall be increased by $1,000 for each personal exemption to which the individual or his spouse is entitled under section 151(c).

(C) The exception under subparagraph (A) shall not apply to-

(i) a nonresident individual;

(ii) a citizen of the United States entitled to the benefits of section 931;

(iii) an individual making a return under section 443(a)(1) for a period of less than 12 months on account of a change in his annual accounting period;

(iv) an individual who has income (other than earned income) of $1,000 or more and who is described in section 63(e)(1)(D);or

(v) an estate or trust.

UNITED STATES CONSTITUTUON

AMENDMENT ONE

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

AMENDMENT FIVE

No person shall be held to answer for a capital, or other infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia. when in actual service in time of War or public danger; nor shall anv person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use without just compensation.

AMENDMENT FOURTEEN, SECTION ONE.

All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce anv law which shall abridge the privilages or immunities of citizens of the United States; nor shall any State deprive any person or life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

UNITED STATES CONSTITUTION

AMENDMENT THIRTEEN

Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

UTAH CONSTITUTION

ARTICLE I, SECTION 10. Trial by jury.

In capital cases the right of trial by jury shall remain inviolate. In courts of general jurisdiction, except in capitol cases, a jury shall consist of eight jurors. In courts of inferior jurisdiction a jury shall consist of four jurors. In criminal cases the verdict shall be unanimous. In civil cases three-fourths of the jurors may find a verdict. A jury in civil cases shall be waived inless demanded.

CONSTITUTIONAL LAW, 16A Am Jur 2d

Section 805. Origin of guaranty.

Although the Fifth Amendment of the United States Constitution is the first instance in which a written constitution limited the powers of government by declaring that no person shall be deprived of life, liberty, or property without due process of law, the principle that no person should be deprived of life, liberty, or property except by due process of law did not originate in the American system of constitutional law, but was contained in Magna Carta as a part of ancient English liberties. Chapter 39 of Magna Carta (sometimes referred to as "chapter 29"), confirmed on the 19th day of June, 1215, declared: "No freeman shall be taken, or imprisoned, or disseised, or outlawed, or exiled, or anywise destroyed; nor shall we go upon him, nor send upon him, but by lawful judgment of his peers or by the law of the land."

CANNONS OF JUDICIAL ETHICS

19. Judicial Opinions.

In disposing of controverted cases, a judge should indicate the reasons for his action in an opinion showing that he has not disregarded or overlooked serious arguments of counsel. He thus shows his full understanding of the case, avoids the suspicion of arbitrary conclusion, promotes confidence in his intellectual integrety and may contribute useful precedent to the growth of the law.

CANNONS OF JUDICIAL ETHICS

20. Influence of Decisions Upon the Development of the Law.

A judge should be mindful that his duty is the application of general law to particular instances, that ours is a government of law not of men, and that he violates his duty as a minister of justice under such a system if he seeks to do what he may personally consider substantial justice in a particular case and disregards the general law as he knows it to be binding on him. Such action may become a precedent unsettling accepted principles and may have detrimental consequences beyone the immediate controversy. He should administer his office with due regard to the integrety of the system of the law itself, remembering that he is not a depositary or arbitrary power, but a judge under the sactions of law.

24. Inconsistant Obligations.

A judge should not accept inconsistant duties; nor incur obligations, pecuniary or otherwise, which will in any way interfere or appear to interfere with his devotion to the expeditious administration of his official functions.